



DEPARTMENT OF WORKFORCE DEVELOPMENT
DIVISION OF UNEMPLOYMENT ASSISTANCE

BUSINESS NAME & ADDRESS

Fourth Quarter 2007 074
Contribution Report

DUA Account #

Federal ID #

Due Date:

January 31, 2008

File your report even when you owe nothing.
12% interest is charged for late payments.
Other penalties may apply for late filings.

Use Black or Blue Ink ONLY!

File online at <https://wfb.dor.state.ma.us/Webfile>

Employee Count	For each month during the quarter enter the number of covered employees who worked during OR received pay for the payroll period which includes the 12th day of the month. If none, enter 0.	October <input type="text"/>	November <input type="text"/>	December <input type="text"/>		
Round to nearest whole dollar ▼						
Quarterly Contribution	<p>A. Enter Total Gross Wages Paid this quarter.</p> <p>B. Enter wages paid this quarter in excess of \$14,000 per employee this year. (see explanation on reverse side)</p> <p>C. Subtract B from A and enter amount in C. These are your Wages Subject to Contribution.</p> <p>D. Multiply C by .0006 (.06%) and enter amount in D. This is your Workforce Training Fund Contribution.</p> <p>E. Multiply C by . and enter amount in E. This is your Unemployment Insurance Contribution.</p>	A. <input type="text"/>	B. <input type="text"/>	C. <input type="text"/>	D. <input type="text"/>	E. <input type="text"/>
Quarterly Deferral Option (see reverse)	<p>F. The Previous Quarter Deferral Amount equals zero. The option to defer was not available in the previous quarter.</p> <p>G. This deferral option is not available in the Fourth Quarter. The Quarterly Deferral Amount will equal zero.</p>	F. <input type="text"/>	G. <input type="text"/>			
Calculate Total Payment Due	<p>H. Add D and E and enter this amount in H.</p> <p>I. This is your DUA Approved Credit amount.</p> <p>J. Subtract I from H and enter your Total Payment Due ➡ If I is greater than H, enter zero.</p>	H. <input type="text"/>	I. <input type="text"/>	J. <input type="text"/>		
Sign and Certify	<p>I certify this report is true and correct. No part of contributions was deducted from any employee's wages.</p> <p>Signature: _____ Title: _____ Phone: (____) _____ - _____ Date: _____</p> <p>Type of Organization (check one): <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Estate <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Other: _____</p>					
Return this form by January 31, 2008 File a report even when you owe nothing.	<p>1. Make check payable to: MA Division of Unemployment Assistance</p> <p>2. Write your DUA Account Number on the check</p> <p>3. Mail check and Contribution Report to: Division of Unemployment Assistance PO Box 3269 Boston, MA 02241-3269</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"><p style="text-align: right;">2971</p><p>David Palmquist 100 Elm Street Boston, MA 02114 DATE April 10, 2001</p><p>PAY TO THE ORDER OF MA Division of Unemployment Assistance \$ 100.00 DOLLARS</p><p>One Hundred and 00/100</p><p>First State Bank 16-39076-9 David Palmquist</p></div>					

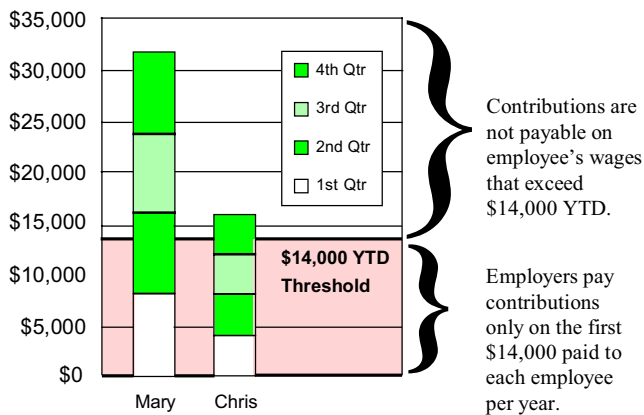
Contact us at : (617) 626-5243 or www.mass.gov/eolwd

See reverse for further instructions:

Wages Not Subject to Contributions *(Not Applicable to Governmental Employers)*

- Effective January 1, 2004, contributions to the Unemployment Insurance Trust Fund are payable on the first \$14,000 paid to each employee, each year. For years prior to 2004, the taxable wage base is \$10,800.

This chart illustrates 2 employees who work for the same employer.



Mary earns \$32,000 a year. During the first quarter, gross wages paid to Mary were \$8,000. Contributions were payable on her full \$8,000 first quarter wages. During the second quarter, Mary was paid another \$8,000. Contributions were payable on only \$6,000 of those second quarter wages. Contributions were not payable on the remaining \$2,000 of Mary's second quarter wages, as well as the \$8,000 she was paid during both the third and fourth quarter because those wages exceeded the \$14,000 annual threshold.

Chris earns \$16,000 a year. Contributions were payable on all of the \$4,000 paid to Chris during the first, second and third quarters. Only \$2,000 of the wages paid during fourth quarter were subject to contributions. The remaining \$2,000 paid to Chris during the fourth quarter exceed the \$14,000 annual threshold and those wages were not subject to contributions.

An **excess wage calculator** is available at www.mass.gov/eolwd

Quarterly Deferral Option *(Not Applicable to Governmental Employers)*

- In the 1st quarter, you may defer up to 34% of your Contribution Due (line E).
- In the 2nd quarter, you may defer up to 34% of both the Contribution Due (line E) and your Previous Quarter Deferral Amount (line F).
- In the 3rd or 4th quarter you cannot defer any portion of your Contribution Due (line E).**
- To qualify for deferral, you must;
 - file your Quarterly Contribution Report on time. The Due Date is indicated on the front of this form.
 - pay the remainder of your contribution in full.

Workforce Training Fund *(Not Applicable to Governmental Employers)*

- This is a separate fund, which sponsors matching grants to employers to provide training for their employees.
- For more information or to obtain a grant application, visit us on the Web at www.mass.gov/eolwd.

Accurate Processing of Your Payment and Report

- Write one check for the total amount due.
- Make sure to sign and include your DUA Account Number on your check.
- Do not staple your check to this form.
- Do not include any attachments. If you need to speak to a DUA representative, please use the phone numbers listed below.
- Any overpaid contributions will appear as a credit on your next contribution report.
- A report must be filed even if no one was employed, no wages were paid, and/or no payment is due for the quarter.

Need Help?



For help completing this form, call (617) 626-5243.

To make changes to a Contribution Report you have already filed, call (617) 626-5090 to request a Discrepancy Notice (Form 0735).

To make changes to your account information, call (617) 626-5050 to request an Employer Status Report (Form 1110A).



Many forms and publications can be obtained by visiting us on the Web at www.mass.gov/eolwd

Even if you have no employees or no payments due for this quarter, you must file a Contribution Report.